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ABSTRACT

Average salary increases for 3,140 faculty in the field of accounting are reported for 1983-1984 and 1986-1987, as part of the College and University Personnel Association's annual faculty salary studies. Included are comparative data for 120,580 faculty at 167 public colleges and 235 private colleges, representing 44 academic disciplines. In 1983, 111 public and 127 private colleges reported on accounting faculty salaries, while 121 public and 136 private colleges reported in 1986. Between 1983 and 1986, average salaries of accounting faculty increased 28% at public colleges and 23.6% at private colleges. For 1986-1987, the average salary for accounting faculty was above the average faculty salary in the other 43 disciplines (11% above for public colleges and 14% above for private colleges). Included is information on: the number of faculty by academic rank, including new assistant professors; salaries by academic rank; the ratio of average salaries to total average salaries of all public and all private colleges in both years studied; comparisons with the Consumer Price Index of changes in cost-of-living for both years; and comparisons with 43 other disciplines. The disciplines and participating institutions are listed. (SW)

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SALARY-TREND STUDY OF FACULTY IN ACCOUNTING FOR THE YEARS 1983-84 AND 1986-87

Since 1982-83 the College and University Personnel Association (CUPA) in Washington, D.C., in cooperation with Appalachian State University in Boone, North Carolina, has conducted annual national faculty salary studies by discipline and rank each year through 1986-87. Each year two separate studies are conducted, one for public senior colleges and universities which are members of the American Association of State Colleges and Universities (AASCU) in Washington, D.C., and the other for private senior colleges and universities. The list of private institutions is provided by the American Council on Education in Washington, D.C.

Salary data for each study were collected and tabulated for full-time teaching faculty in 44 selected academic disciplines including accounting. The disciplines were chosen from among those defined by the Higher Education General Information Study (HEGIS) Taxonomy and by A Classification of Instructional Programs (CIP), 1981. The definition of the discipline/major field of accounting in the CIP is as follows:

> An instructional program that describes the principles, procedures, and theories of organizing, maintaining, and auditing business and financial transactions.

This article presents a summary of the overall average salary increases in the discipline/major field of accounting from the "baseline year" of 1983-84 to and including the "trend year" of 1986-87 for both public and private institutions. Of the 215 institutions which participated in CUPA's PUBLIC (AASCU)

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study of 1983-84, 167 also participated in 1986-87. Data from those same 167 institutions were used in both the baseline year and the trend year. Of the 355 institutions which participated in CUPA'S PRIVATE study of 1983-84, 235 also participated in 1986-87. Data from those same 235 institutions were used in both the baseline year and the trend year.

In addition to listing the average salaries in accounting for both public and private participating institutions by rank, including "new assistant professor," and listing the faculty mix percentage (FAC MIX PCT) and the salary factor, comparisons are made between the two studies for each of the two study years (1983-84 and 1986-87) and with the CPI (Consumer Price Index) of changes in cost-of-living.

The CPI is based on prices of food, clothing, shelter and fuels, transportation, medical care, entertainment, and other goods and services that people buy for day-to-day living. In examining trends in faculty salary it is important to consider any changes in the economy and the CPI yields a more precise representation of "real" salary increases over time.

The salary is based on a nine- or ten-month academic year salary of full-time faculty only. It does not include any faculty members teaching less than 51 percent. Salary for summer academic work, fringe benefits, and perquisites are not included in the salary data. The average salary is based on the study information with the assumption that all employees were full-time. The average salary displayed is an average of all faculty salaries reported for a given rank and discipline.

The "NUM" means the number of faculty members whose salaries were included to compute the average salary.

The "N/IN" means the number of institutions that reported salary data for a given academic rank and discipline/major field.

The FAC MIX PCT is the percentage of faculty in a given discipline/major field who hold a given academic rank. For example, a FAC MIX PCT factor of .27 for associate professor of accounting in the 1983-84 public study means that 27 percent of the faculty in that discipline/major field hold the rank of associate professor.

The SALARY FACTOR for a given rank of a given discipline/major field is the ratio of the average salary to the total average salary of all institutions in each of the four studies: PUBLIC 1983-84, PUBLIC 1986-87, PRIVATE 1983-84 and PRIVATE 1986-87. For example, a SALARY FACTOR of 1.15 for assistant professors in the discipline/major field of accounting in the 1983-84 public study means that their salaries are 15 percent higher than the average of all assistant professors in all institutions in that study.

NEW ASST PROF is the grouping of assistant professors who were hired for the first time in the fall of the study year (1983-84 or 1986-87). All information for this group was included in the ASST PROF group for reporting purposes. This group is used mainly for new hiring information.

ALL MAJOR FIELDS is the entire data base for all 44 disciplines/major fields in each of the four studies. It is used to compare, among other things, the discipline/major field of accounting with the entire data base for each study.

Of particular import to the reader is noting the size of the sample on which each percentage or dollar value is based. The smaller the number in the group, the greater the effect of extreme scores on a descriptive statistic such as the average. It should be noted also that any large disparity in the sample sizes between the "baseline year" of 1983-84 and the "trend year" of 1986-87 will lessen the reliability and validity of any conclusions that one might make based on a simple comparison of averages.

	PROF			ASSO PROF			ASST PROF			NEW ASST PROF			INSTRUCTOR			ALL RANKS		
	SALARY	NUM	N/IN	SALARY	NUM	N/IN	SALARY	NUM	N/IN	SALARY	NUM	N/IN	SALARY	NUM	N/IN	SALARY	NUM	N/IN
PUBLIC, 1983-84:								ACCOUNTING										
AVERAGE SALARY:	36315	205	73	30601	260	91	25960	321	102	26844	46	36	19938	175	61	28327	961	111
FAC MIX PCT:	0.21			0.27			0.33			0.05			0.18			1.00		
SALARY FACTOR:	1.10			1.13			1.15			1.21			1.10			1.05		
								ALL MAJOR FIELDS										
AVERAGE SALARY:	33110	11461		27177	11328		22634	10381		22154	1290		18126	3442		26895	36612	167
FAC MIX PCT:	0.31			0.31			0.28			0.04			0.09			1.00		
PUBLIC, 1986-87:								ACCOUNTING										
AVERAGE SALARY:	45905	239	83	38587	304	102	33328	346	110	33596	42	33	23780	161	63	36249	1050	121
FAC MIX PCT:	0.23			0.29			0.33			0.04			0.15			1.00		
SALARY FACTOR:	1.14			1.18			1.23			1.28			1.11			1.11		
								ALL MAJOR FIELDS										
AVERAGE SALARY:	40113	13035		32782	11510		27174	10781		26216	1487		21478	3489		32670	38815	167
FAC MIX PCT:	0.34			0.30			0.28			0.04			0.09			1.00		
PRIVATE, 1983-84:								ACCOUNTING										
AVERAGE SALARY:	37638	105	50	31785	146	66	25371	224	102	23980	36	29	20707	53	32	29115	528	127
FAC MIX PCT:	0.20			0.28			0.42			0.07			0.10			1.00		
SALARY FACTOR:	1.10			1.20			1.17			1.12			1.17			1.10		
								ALL MAJOR FIELDS										
AVERAGE SALARY:	34211	6450		26502	6767		21689	6900		21369	856		17673	1744		26553	21861	235
FAC MIX PCT:	0.30			0.31			0.32			0.04			0.08			1.00		
PRIVATE, 1986-87:								ACCOUNTING										
AVERAGE SALARY:	46549	113	60	38491	205	85	31243	228	92	32690	40	33	24734	55	39	35997	601	136
FAC MIX PCT:	0.19			0.34			0.38			0.07			0.09			1.00		
SALARY FACTOR:	1.15			1.23			1.22			1.30			1.18			1.14		
								ALL MAJOR FIELDS										
AVERAGE SALARY:	40330	7187		31212	7199		25583	7269		25205	1173		20959	1637		31548	23292	235
FAC MIX PCT:	0.31			0.31			0.31			0.05			0.07			1.00		

RESULTS OF THE TWO PUBLIC (AASCU) STUDIES, 1983-84 AND 1986-87

In the PUBLIC 1983-84 salary study in the above table, the reader may note that the discipline/major field of accounting was reported in 111 of the 167 public (AASCU) institutions. The average salary of the 961 faculty was $28,327. This average salary was approximately 5 percent (1.05) higher than the average salary of $26,895 for all 36,612 faculty in ALL MAJOR FIELDS in the 1983-84 public study.

In the PUBLIC 1986-87 salary study in the above table, the discipline/major field of accounting was reported in 121 of the same 167 public (AASCU) institutions. The average salary of the 1,050 faculty was $36,249. This average salary was approximately 11 percent (1.11) higher than the average salary of $32,670 for all 38,815 faculty in ALL MAJOR FIELDS in the 1986-87 public study.

The increase in average salaries for all faculty in accounting after three years in the public institutions studied was 28.0 percent ($36,249 minus $28,327 equals $7,922). The CPI of increased cost-of-living between October 1983 and October 1986 was 9.2 percent. A more realistic increase, therefore, in average faculty salaries over the three-year time period is 18.8 percent or an average of 6.3 percent each year above the cost-of-living.

The increase in average salaries for all faculty in ALL MAJOR FIELDS after three years in the public institutions studied was 21.5 percent ($32,670 minus $26,895 equals $5,775). In comparison to the discipline/major field of accounting (28.0%), therefore, the faculty in ALL MAJOR FIELDS increased their salaries by 6.5 percent (28.0% minus 21.5% equals 6.5%) less than faculty in the discipline/major field of accounting.

The reader may note that the faculty mix percentage in accounting is lower at the professor rank than at the assistant professor rank in both the public studies: 0.21 vs 0.33 (1983-84) and 0.23 vs 0.33 (1986-87), respectively.

The differences in faculty mix percentage at the ranks of professor and assistant professor in ALL MAJOR FIELDS for both public studies is as follows: 0.31 vs. 0.28 (1983-84) and 0.34 vs. 0.28 (1986-87) respectively. In other words ALL MAJOR FIELDS has a higher percentage of professors and a lower percentage of assistant professors compared to accounting in both of the public studies.

Finally, the hiring rate of new assistant professors in accounting is high in the public studies: 4.8 percent (46/961) in 1983-84 vs. 3.5 percent (1,290/36,612) in ALL MAJOR FIELDS in 1983-84. Also, the hiring rate of new assistant professors in accounting in 1986-87 was 4.0 percent (42/1,050) vs. 3.8 percent (1,487/38,815) in ALL MAJOR FIELDS that same year. In other words the hiring rate in the discipline/major field of accounting is more than for ALL MAJOR FIELDS in both the public studies of 1983-84 and 1986-87.

RESULTS OF THE TWO PRIVATE STUDIES, 1983-84 AND 1986-87

In the PRIVATE 1983-84 salary study in the above table, the reader may note that the discipline/major field of accounting was reported in 127 of the 235 private institutions. The average salary of the 528 faculty was $29,115. This average salary was approximately 10 percent (1.10) higher than the average salary of $26,553 for all 21,861 faculty in ALL MAJOR FIELDS in the 1983-84 private study.

In the PRIVATE 1986-87 salary study in the above table, the discipline/major field of accounting was reported in 136 of the same 235 private institutions. The average salary of the 601 faculty was $35,997. This average salary was approximately 14 percent (1.14) higher than the average salary of $31,548 for all 23,292 faculty in ALL MAJOR FIELDS in the 1986-87 private study.

The increase in average salaries for all faculty in accounting after three

years in the private institutions studied was 23.6 percent ($35,997 minus $29,115 equals $6,882). The CPI of increased cost-of-living between October 1983 and October 1986 was 9.2 percent. A more realistic increase, therefore, in average faculty salaries over the three-year time period is 14.4 percent or 4.8 percent each year above the cost-of-living.

The increase in average salaries for all faculty in ALL MAJOR FIELDS after three years in the private institutions studied was 18.8 percent ($31,548 minus $26,553 equals $4,995). In comparison to the discipline/major field of accounting (23.6%), therefore, the faculty in ALL MAJOR FIELDS increased their salaries by 4.8 percent (23.6% minus 18.8% equals 4.8%) less than faculty in the discipline/major field of accounting.

In the discipline/major field of accounting, the reader may note that the faculty mix percentage at the professor rank is much less than the assistant professor rank in the private studies: 0.20 vs. 0.42 (1983-84) respectively; and 0.19 vs. 0.38 (1986-87) respectively. This is quite different from ALL MAJOR FIELDS for both private studies: 0.30 vs. 0.32 (1983-84) respectively; and 0.31 vs. 0.31 (1986-87) respectively. In other words ALL MAJOR FIELDS has a higher percentage of professors and a lower percentage of assistant professors compared to accounting in both private studies.

Finally, the reader may note that the hiring rate of new assistant professors in accounting in the private studies was greater than the hiring rate in ALL MAJOR FIELDS both in 1983-84, 6.8 percent (36/528) vs. 3.9 percent (856/21,861) respectively; and in 1986-87, 6.7 percent (40/601) vs. 5.0 percent (1,173/23,292), respectively. In other words the hiring rate in the discipline/major field of accounting exceeds ALL MAJOR FIELDS in both the private studies of 1983-84 and 1986-87.

CONCLUDING REMARKS

This article presented salary-trend information on the academic discipline/major field of accounting and compared that information with 43 other academic disciplines/major fields over a period of three years: the "baseline year" of 1983-84 and the "trend year" of 1986-87. Two studies, one for public (AASCU) institutions, and the other for private institutions were conducted for the baseline year and for the trend year--a total of four studies. A total of 3,140 faculty in the discipline/major field of accounting participated and were included in the overall total of 120,580 faculty in all 44 disciplines/major fields in all four studies. The same 167 public (AASCU) institutions and the same 235 private institutions in the United States participated in the baseline year and the trend year.

Although many interpolations and extrapolations of the data may be made, a few of the more important ones are as follows. First, the average faculty salary in the discipline/major field of accounting is currently (1986-87) some 11 and 14 percent above the overall average faculty salary of the other 43 disciplines/major fields for both the public and private studies, respectively. The average faculty salary for accounting in the private institutions was greater in comparison to that in the public institutions in 1983-84. The overall salary factor in the private institutions is now (1986-87) 3 percent higher in comparison to that for the public institutions: 1.14 vs 1.11, respectively.

Second, the CPI of October 1986, in comparison to the CPI of October 1983, indicates that the faculty in accounting, in both the public and private institutions, received overall salary increases for three years above the cost-of-living. Accounting faculty salaries in both the public and private institutions exceeded faculty in ALL MAJOR FIELDS during this same period by

6.5 percent and 4.8 percent, respectively. Accounting faculty in the public institutions have some catching up to do in salary in comparison to their colleagues in the private institutions.

Third, in the discipline/major field of accounting the assistant professor rank has a greater percentage compared to full and associate professor ranks for both the public and private studies. The full professor rank appears to be increasing more rapidly in the public institutions, in comparison to the private institutions. It seems a smaller percentage of new assistant professors are being hired in the public institutions.

Now that a rather significant data base on individual faculty member salaries has been developed, it is anticipated that additional salary-trend studies will be effected in accounting, and in other disciplines/major fields, on an annual basis.

Richard D. Howe is the originator and director of the annual CUPA faculty salary studies. He is a professor of leadership and higher education, and history at Appalachian State University, Boone, North Carolina. Co-author James F. Jones is chairperson of the Department of Accounting at Appalachian State University, Boone, North Carolina.

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1) OVERALL LIST OF SELECTED DISCIPLINES, page 10
2) LIST OF PUBLIC Participating Institutions, page 11
3) LIST OF PRIVATE Participating Institutions, page 13

APPENDIX A.

OVERALL LIST OF SELECTED DISCIPLINES

AGRIBUSINESS AND AGRICULTURAL PRODUCTION

ACCOUNTING

ANTHROPOLOGY

AREA AND ETHNIC STUDIES

AUDIOLOGY AND SPEECH PATHOLOGY

BUSINESS & MANAGEMENT

BUSINESS ADMINISTRATION AND MANAGEMENT

BUSINESS ECONOMICS

CHEMISTRY

COMMUNICATION TECHNOLOGIES

COMMUNICATIONS

COMPUTER & INFORMATION SCIENCES

CURRICULUM AND INSTRUCTION

DRAMATIC ARTS

EDUCATION

EDUCATION ADMINISTRATION

ENGINEERING

FINE ARTS

FOREIGN LANGUAGES

GEOGRAPHY

GEOLOGICAL SCIENCES

HISTORY

HOME ECONOMICS

LETTERS

LIBRARY AND ARCHIVAL SCIENCES

LIFE SCIENCES

MATHEMATICS

MUSIC

MULTI-INTERDISCIPLINARY STUDIES

NURSING

PHILOSOPHY & RELIGION

PHYSICAL EDUCATION

PHYSICAL SCIENCES

PHYSICS

POLITICAL SCIENCE

PSYCHOLOGY

READING EDUCATION

SECRETARIAL AND RELATED PROGRAMS

SOCIAL SCIENCES

SOCIOLOGY

SPECIAL EDUCATION

STUDENT COUNSELING AND PERSONNEL SERVICES

TEACHER EDUCATION, GENERAL PROGRAMS

VISUAL AND PERFORMING ARTS

TOTAL: 44

APPENDIX B.

CUPA Public (AASCU) Faculty Salary-Trend Studies: 1983-84 and 1986-87

Institutions Participating in Both Studies:

Alabama State University (AL)
Angelo State University (TX)
Appalachian State University (NC)
Arkansas State University (AR)
Arkansas Tech University (AR)
Auburn University at Montgomery (AL)
Augusta College (GA)
Austin Peay State University (TN)
Ball State University (IN)
Black Hills State College (SD)
Bluefield State College (WV)
California State University, Hayward (CA)
California State University, Long Beach (CA)
California University of Pennsylvania (PA)
Castleton State College (VT)
Cayey University College (PR)
Central Connecticut State University (CT)
Chadron State College (NE)
Christopher Newport College (VA)
Clarion University of Pennsylvania (PA)
College of Staten Island, The (NY)
College of the Virgin Islands at St. Croix (VI)
College of the Virgin Islands at St. Thomas (VI)
Columbus College (GA)
Concord College (WV)
Coppin State College (MD)
Delta State University (MS)
Dickinson State College (ND)
East Central University (OK)
East Tennessee State University (TN)
East Texas State University at Texarkana (TX)
Eastern Connecticut State University (CT)
Eastern Montana College (MT)
Edinboro University of Pennsylvania (PA)
Fitchburg State College (MA)
Florida Atlantic University (FL)
Fort Hays State University (KS)
Francis Marion College (SC)
Frostburg State College (MD)
George Mason University (VA)
Georgia College (GA)
Georgia Southern College (GA)
Glenville State College (WV)
Grambling State University (LA)
Grand Valley State College (MI)
Harris-Stowe State College (MO)
Henderson State University (AR)
Idaho State University (ID)
Illinois State University (IL)
Indiana State University (IN)
Jacksonville State University (AL)
James Madison University (VA)
John Jay College of Criminal Justice (NY)
Keene State College (NH)
Kennesaw College (GA)
Lake Superior State College (MI)
Lewis Clark State College (ID)
Mansfield University (PA)
Marshall University (WV)
Mary Washington College (VA)
Mayville State College (ND)
Memphis State University (TN)
Metropolitan State College (CO)
Middle Tennessee State University (TN)
Midwestern State University (TX)
Millersville University (PA)
Minot State College (ND)
Mississippi University for Women (MS)
Missouri Southern State College (MO)
Missouri Western State College (MO)
Montana College of Mineral Science and Technology (MT)
Murray State University (KY)
North Carolina Agricultural and Technical State University (NC)
Northeast Louisiana University (LA)
Northeast Missouri State University (MO)
Northern Arizona University (AZ)
Northern Illinois University (IL)
Northern Kentucky University (KY)
Northern State College (SD)
Northwest Missouri State University (MO)
Oakland University (MI)
Old Dominion University (VA)
Pan American University (TX)
Peru State College (NE)
Pittsburg State University (KS)
Plymouth State College (NH)
Radford University (VA)
Saginaw Valley State College (MI)
Salem State College (MA)
Sangamon State University (IL)
Shepherd College (WV)
Shippensburg University (PA)

Participating Institutions (continued):

Slippery Rock University (PA)
South Dakota School of Mines & Technology (SD)
Southeast Missouri State University (MO)
Southeastern Louisiana University (LA)
Southeastern Massachusetts University (MA)
Southern Arkansas University (AR)
Southern Oregon State College (OR)
Southern Utah State College (UT)
Southwest Missouri State University (MO)
Southwest State University (MN)
Southwestern Oklahoma State University (OK)
St. Cloud University (MN)
State University of New York College at Brockport (NY)
State University of New York College at Buffalo (NY)
State University of New York College at Cortland (NY)
State University of New York College at Fredonia (NY)
State University of New York College at Geneseo (NY)
Stephen F. Austin State University (TX)
Tennessee Technological University (TN)
Texas A&I University (TX)
Texas A&M University at Galveston (TX)
Texas Woman's University (TX)
Towson State University (MD)
Troy State University (AL)
University of Akron, The (OH)
University of Central Arkansas (AR)
University of Colorado at Colorado Springs (CO)
University of Colorado at Denver (CO)
University of Maine at Farmington (ME)
University of Maine at Fort Kent (ME)
University of Montevallo (AL)
University of Nebraska at Omaha (NE)
University of Nevada, Las Vegas (NV)
University of North Carolina at Asheville (NC)
University of North Carolina at Charlotte (NC)
University of North Florida (FL)
University of Northern Iowa (IA)
University of Science and Arts of Oklahoma (OK)
University of South Alabama, The (AL)
University of South Carolina - Aiken (SC)
University of South Carolina at Spartanburg (SC)
University of Southern Colorado (CO)
University of Southern Mississippi (MS)
University of Southwestern Louisiana (LA)
University of Tennessee at Chattanooga (TN)
University of Tennessee at Martin, The (TN)
University of Texas at Dallas, The (TX)
University of Texas at San Antonio (TX)
University of Texas at Tyler, The (TX)
University of Texas of the Permian Basin (TX)
University of Wisconsin--Eau Claire (WI)
University of Wisconsin--Green Bay (WI)
University of Wisconsin--La Crosse (WI)
University of Wisconsin--Platteville (WI)
University of Wisconsin--Stevens Point (WI)
University of Wisconsin--Superior (WI)
University of Wisconsin--Oshkosh (WI)
Valdosta State College (GA)
Wayne State College (NE)
Weber State College (UT)
West Georgia College (GA)
West Texas State University (TX)
West Virginia College of Graduate Studies (WV)
West Virginia Institute of Technology (WV)
Western Connecticut State University (CT)
Western Illinois University (IL)
Western Kentucky University (KY)
Western Michigan University (MI)
Western New Mexico University (NM)
Western Oregon State College (OR)
Western State College of Colorado (CO)
Wichita State University, The (KS)
William Paterson College of New Jersey (NJ)
Winston-Salem State University (NC)
Youngstown State University (OH)

TOTAL: 167

APPENDIX C.

CUPA Private (AASCU) Faculty Salary-Trend Studies: 1983-84 and 1986-87

Institutions Participating in Both Studies:

Abilene Christian University (TX)
Albertus Magnus College (CT)
Albion College (MI)
Alfred University (NY)
Alma College (MI)
American College, The (PA)
American University, The (DC)
Anna Maria College (MA)
Aquinas College (MI)
Arkansas College (AR)
Asbury College (KY)
Augsburg College (MN)
Aurora University (IL)
Averett College (VA)
Avila College (MO)
Azusa Pacific University (CA)
Babson College (MA)
Bard College (NY)
Barnard College (NY)
Barry University (FL)
Beaver College (PA)
Bellarmine College (KY)
Benedictine College (KS)
Bethune-Cookman College (FL)
Biola University (CA)
Birmingham-Southern College (AL)
Bishop College (TX)
Boston College (MA)
Boston University (MA)
Bradley University (IL)
Briar Cliff College (IA)
Bridgewater College (VA)
Bryant College (RI)
Bryn Mawr College (PA)
Bucknell University (PA)
Butler University (IN)
Canisius College (NY)
Capital University (OH)
Carroll College (WI)
Catawba College (NC)
Cedar Crest College (PA)
Cedarville College (OH)
Centenary College (NJ)
Central College (IA)
Central Wesleyan College (SC)
Christian Brothers College (TN)
Clark University (MA)
Cogswell Polytechnical College (CA)
College of Idaho, The (ID)
College of Mount Saint Vincent (NY)
College of New Rochelle (NY)
College of Notre Dame (CA)
College of Saint Elizabeth (NJ)
College of St. Scholastica (MN)
College of the Holy Cross (MA)
College of Wooster, The (OH)
Columbia College (MO)
Concordia College (MI)
Cooper Union for the Advancement of Science and Art, The (NY)
D'Youville College (NY)
Defiance College, The (OH)
Depaul University (IL)
DePauw University (IN)
Dickinson College (PA)
Doane College (NE)
Dordt College, Inc. (IA)
Drake University (IA)
Drew University (NJ)
Eastern College (PA)
Eckerd College (FL)
Elmhurst College (IL)
Emory & Henry College (VA)
Erskine College (SC)
Ferrum College (VA)
Findlay College (OH)
Fontbonne College (MO)
Fordham University (NY)
Franklin and Marshall College (PA)
Furman University (SC)
Gannon University (PA)
George Washington University, The (DC)
Georgetown University (DC)
Gonzaga University (WA)
Graceland College (IA)
Greensboro College (NC)
Guilford College (NC)
Hamline University (MN)
Hartwick College (NY)
Hawaii Loa College (HI)
Heidelberg College (OH)
Hood College (MD)
Hope College (MI)
Huntington College (IN)

Participating Institutions, continued:

Husson College (ME)
Huston-Tillotson College (TX)
Illinois Benedictine College (IL)
Illinois College (IL)
Immaculata College (PA)
Iona College (NY)
Ithaca College (NY)
John Brown University (AR)
John Carroll University (OH)
Johns Hopkins University (MD)
Johnson C. Smith University (NC)
Kansas Wesleyan (KS)
Kenyon College (OH)
King's College (PA)
La Roche College (PA)
Le Tourneau College (TX)
Lincoln Memorial University (TN)
Loyola College in Maryland (MD)
Lubbock Christian College (TX)
Luther College (IA)
Lycoming College (PA)
Lynchburg College (VA)
Malone College (OH)
Manhattanville College (NY)
Marist College (NY)
Mary Baldwin College (VA)
Marymount College (NY)
Marymount Manhattan College (NY)
Maryville College (TN)
Marywood College (PA)
Mercy College (NY)
Mercy College of Detroit (MI)
Meredith College (NC)
Merrimack College (MA)
Millikin University (IL)
Molloy College (NY)
Monmouth College (NJ)
Moravian College (PA)
Morningside College (IA)
Morris Brown College (GA)
Mount Mary College (WI)
Mount Marty College (SD)
Mount Saint Clare College (IA)
Mount Saint Mary's College (MD)
Mount Vernon College (DC)
Muskingum College (OH)
Nazareth College (MI)
Nazareth College of Rochester (NY)
Neumann College (PA)
North Central College (IL)
Northwestern College (IA)
Northwestern College (MN)
Norwich University (VT)
Ohio Northern University (OH)
Oklahoma Baptist University (OK)
Ottawa University (KS)
Otterbein College (OH)
Our Lady of the Holy Cross College (LA)
Palm Beach Atlantic College (FL)
Parks College (MO)
Pikeville College (KY)
Presbyterian College (SC)
Queens College (NC)
Quincy College (IL)
Reed College (OR)
Regis College (MA)
Rider College (NJ)
Ripon College (WI)
Rockford College (IL)
Rockhurst College (MO)
Sacred Heart College (NC)
Saint John's University (MN)
Saint Joseph College (CT)
Saint Joseph's College (IN)
Saint Mary College (KS)
Saint Paul's College (VA)
Saint Vincent College (PA)
Saint Xavier College (IL)
Salem College (NC)
Salve Regina--The Newport College (RI)
Scarritt Graduate School (TN)
School of the Ozarks, The (MO)
Seattle University (WA)
Seton Hill College (PA)
Siena College (NY)
Siena Heights College (MI)
Simpson College (IA)
Sioux Falls College (SD)
Southern California College (CA)
Southern Methodist University (TX)
Southwestern College (KS)
Spalding University (KY)
Springfield College (MA)
St. Bonaventure University (NY)
St. Francis College (NY)
St. Mary's University (TX)
St. Norbert College (WI)
Suffolk University (MA)
Sweet Briar College (VA)
Syracuse University (NY)
Taylor University (IN)
Texas Christian University (TX)
Texas Lutheran College (TX)

Participating Institutions, continued:

Transylvania University (KY)
Tri-State University (IN)
Trinity College (DC)
Trinity College (VT)
Trinity University (TX)
University of Dayton (OH)
University of Dubuque, The (IA)
University of La Verne (CA)
University of Miami (FL)
University of Portland (OR)
University of San Diego (CA)
University of Scranton (PA)
University of the South, The (TN)
University of Tulsa (OK)
Ursuline College (OH)
Valparaiso University (IN)
Villa Maria College (PA)
Virginia Union University (VA)
Viterbo College (WI)
Wabash College (IN)
Wagner College (NY)
Walsh College (OH)
Warner Pacific College (OR)
Washington and Jefferson College (PA)
Washington and Lee University (VA)
West Virginia Wesleyan College (WV)
Western Maryland College (MD)
Westmar College (IA)
Westminster College of Salt Lake City (UT)
Whitman College (WA)
Whittier College (CA)
Widener University (PA)
William Jewell College (MO)
William Marsh Rice University (TX)
William Penn College (IA)
Wilmington College (OH)
Wilson College (PA)
Wittenburg University (OH)
York College of Pennsylvania (PA)

TOTAL: 235